



TOWN OF KIAWAH ISLAND

21 BEACHWALKER DRIVE • KIAWAH ISLAND, SC 29455 • (843) 768-9166 • FAX (843) 768-4764

WAYS & MEANS COMMITTEE MEETING Budget Workshop Kiawah Island Municipal Center Council Chambers April 29, 2014; 9:00 AM

Mayor
Charles R. Lipuma

Council Members
Mary Q. Johnson
John D. Labriola
Richard E. Murphy
Lauren N. Patch

Town Administrator
Tumiko Rucker

AGENDA

- I. **Call to Order:**
- II. **Pledge of Allegiance**
- III. **FOIA:** Notice of this meeting has been published and posted in accordance with the Freedom of Information Act and the requirements of the Town of Kiawah Island.
- IV. **Roll Call:**
- V. **Approval of Minutes:**
 - A. Minutes of the Ways & Means Committee Meeting of April 22, 2014 |Tab 1|
- VI. **Citizens' Presentations or Comments:**
- VII. **Old Business:**

None
- VIII. **New Business:**
 - A. SATAX Application Recommendations In Budget Materials
 - B. Establishment of an Arts & Cultural Events Fund In Budget Materials
 - C. FY2015 Draft Budget Review |Tab 2|
 1. Program Descriptions, Object Code Summary and Total Expenditures
 2. General Fund (inclusive of notable changes)
 3. State Accommodations Tax Fund
 4. County Accommodations Tax Fund
 5. Local Accommodations Tax Fund
 6. Hospitality Fund
 7. Beverage Permit Fund
 8. Victims Assistance Fund
 9. Arts and Cultural Fund
 10. Capital Budget Fund
- IX. **Chairman's Report**
- X. **Treasurer's Report**
- XI. **Citizen Comments**
- XII. **Committee Member's Comments**
- XIII. **Executive Session:**
 - A. To discuss a contractual matter related to the acquisition of the Kiawah Island Utility and to receive legal advice on the same.
 - B. To discuss the acquisition of real property and to receive legal advice on the same.
- XIV. **Adjournment**

WAYS & MEANS COMMITTEE MEETING

Kiawah Island Municipal Center

Council Chambers

April 22, 2014; 2:00 PM

MINUTES

- I. Call to Order:** *Mr. Labriola called the meeting to order at 2:00 pm.*
- II. Pledge of Allegiance**
- III. FOIA:** Notice of this meeting has been published and posted in accordance with the Freedom of Information Act and the requirements of the Town of Kiawah Island.
- IV. Roll Call:**
- Present:** **John D. Labriola, Mayor Pro Tempore**
 Mary Q. Johnson
 Lauren N. Patch
 Richard D. Murphy
- Absent:** **Charles R. Lipuma, Mayor**
- Also Present:** **Tumiko Rucker, Town Administrator**
 Ken Gunnells, Town Treasurer
 Petra Reynolds, Town Clerk
- V. Approval of Minutes:**
- A. Minutes of the Ways & Means Committee Meeting of March 25, 2014
- Mr. Patch motioned to approve the minutes of the March 25, 2104 Ways and Means Committee Meeting. The motion was seconded by Mr. Murphy and the minutes were approved unanimously as amended*
- VI. Citizens' Presentations or Comments:**
None
- VII. Old Business:**
- A. Special Event Permit Application**

Mrs. Rucker stated that the Building Permitting staff met with the all the Island entities on February 28th to present the Special Event Permit Application and get their feedback. She noted that the Town received a letter from the Resort expressing their concerns for consideration. Mrs. Rucker stated that all comments have been incorporated in to the document along with an annual fee provision for those applicants that

have multiple events. She recommended approval of the application so that entities may be given a thirty day notice and the application can be in place prior to Memorial Day.

Mr. Spicher confirmed the meeting with Mr. Warren and the event coordinators. He stated the coordinators that had more than one event scheduled throughout the year were not receptive to the individual event application fee. Mr. Spicher that the coordinators accepted the proposal of a \$500 annual fee.

Mr. Spicher stated that Mr. Warren submitted by email a list of items he felt should be deleted from the application. Mr. Spicher stated that all the deletions were incorporated with the exception of the vendor listing. He stated the listing was imperative to insure business licensing. Mr. Spicher indicated that suggested edits from by Committee Members were also incorporated.

Mr. Spicher stated that prior to approval, the application form is being used on a test basis, without a fee. He indicated the application form is routed to six different agencies to make them aware of the events that are taking place

Mrs. Johnson made a motion to approve the Special Event Permit Application. The motion was seconded by Mr. Murphy.

Mrs. Johnson thanked Mr. Spicher for the revised application and stated she felt it was easier to navigate. She discussed with Mr. Spicher the resolution of previous issues with the application.

Mr. Murphy clarified with Mr. Spicher that the application document and the fee structure had the unanimous approval of all the Island entities and Public Safety Agencies.

Following further discussion, the approval of the application was unanimously approved.

VIII. New Business:

A. Coastal Science & Engineering Proposal/Agreement – East End Erosion Project

Mrs. Rucker explained that as discussed at an Environmental Committee meeting and at a previous Council meeting, the Coastal Science & Engineering Proposal (CSE) was to begin the permit application process to mitigate the identified erosion identified on the East End of the Island. She stated that CSE recommended a more modest approach to the erosion project that was agreed to by the Environmental Committee and approved by Town Council.

Mr. Labriola noted that the approximate cost of \$100,000 to \$150,000 for the complete project would be included in the Fiscal Year 2015 Capital Budget.

Mr. Murphy made a motion to recommend to Town Council to approve the Coastal Science & Engineering Proposal/Agreement. The motion was seconded by Mr. Patch and was unanimously passed.

Committee Members discussed the proposed cost, permitting process and suggested edits to the language of the contract.

Following further discussion, the motion was unanimously passed.

IX. Chairman's Report

Mr. Labriola stated that the Ways and Means Committee would hold the Fiscal Year 2014-2015 Budget Workshop on Tuesday April 29th at 9:00 am.

X. Treasurer's Report

Mr. Gunnells explained that the books distributed were for the Committee to review the State ATAX Applications which were part of the budget. He stated that the members would receive the full budget package by the end of the week.

XI. Citizen Comments

Wendy Kulick – 38 Marsh Edge Lane

Mrs. Kulick requested that a copy of the detailed budget in advance of the Budget Workshop to make it easier to follow discussion at the meeting. Mr. Gunnells responded by stating that the budget would be posted on the Town's website on Friday when they are distributed to the Committee Members.

Marilyn Larach – 1082 Terripan Court

Mrs. Larach stated that she wanted to make her comment as a consideration in advance of the Budget Workshop. She indicated that it was her feeling that the Town should be proactive with the issue of public safety of pedestrians on the bike path along the Kiawah Island Parkway from the Round-a-bout to the Main Gate. She stated that it was her experience that vehicles do not obey the posted traffic signs and also drive through the grass area between the road and the bike path. She felt that it was only a matter of time before someone is hurt and asked the Town to consider Public Safety along with the aesthetics of the Parkway.

XII. Committee Member's Comments

None

Mr. Labriola stated that there was not a need for the Executive Session.

XIII Executive Session:

- A. To discuss a contractual matter related to the acquisition of the Kiawah Island Utility and to receive legal advice on the same.
- B. To discuss the acquisition of real property and to receive legal advice on the same.

XIV. Adjournment

Mr. Patch made a motion to adjourn the meeting at 2:19 pm. Mr. Murphy seconded the motion and it passed unanimously.

Submitted by,

Petra S. Reynolds, Town Clerk

Approved by,

John D. Labriola, Mayor Pro Tempore

Date

Draft Minutes

**AN ORDINANCE
FOR THE TOWN OF KIAWAH ISLAND**

ORDINANCE 2014-07

**AN ORDINANCE TO ADOPT THE FISCAL YEAR 2013-2014 BUDGET
FOR THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA
(7/1/14 THROUGH 6/30/15)**

WHEREAS, the Town of Kiawah Island requires a budget to guide and direct its receipt and expenditure of revenues during Fiscal Year 2014-2015; and

WHEREAS, Section 5-7-260 of the South Carolina Code of Laws, 1976, as amended, requires that certain acts by municipal councils be done by ordinance, including the adoption of a budget; and

WHEREAS, South Carolina law requires that a duly noticed public hearing be held prior to the adoption of a municipal budget; and

WHEREAS, this duly noticed public hearing was held on the May 27, 2014.

NOW, THEREFORE, BE IT ORDERED AND ORDAINED BY THE COUNCIL OF THE TOWN OF KIAWAH ISLAND, SOUTH CAROLINA, AND IT IS ORDAINED BY THE AUTHORITY OF SAID COUNCIL.

Section 1 Purpose

This Ordinance is adopted to provide the Town of Kiawah Island with an operating budget for Fiscal Year 2014-2015.

Section 2 Creation of the Fiscal Year 2014-2015 Budget for the Town of Kiawah Island, South Carolina

By passage of this Ordinance, the Town of Kiawah Island adopts as its budget for Fiscal Year 2013-2014 "Exhibit A," incorporated fully herein by reference, said budget subject to all terms and restrictions pursuant to Ordinances 93-6 and 98-7 (ordinances establishing budget preparation and administrative procedures). This Ordinance also establishes a Arts and Cultural Events Fund, and creates a budget for it, identified in Exhibit A. This fund is to be established and funded through fund balance transfers identified on the schedules in Exhibit A. In addition the current year fund balance transfers to fund the Capital Fund are identified on the schedules in Exhibit A.

Section 3 Severability

If any part of this Ordinance is held to be unconstitutional, it shall be construed to have

been the legislative intent to pass said Ordinance without such unconstitutional provision, and the remainder of said Ordinance shall be deemed to be valid as if such part had not been included. If said Ordinance, or any provision thereof, is held to be inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property, or circumstances.

Section 4 Effective Date and Duration

This Ordinance shall be effective from July 1, 2014, to June 30, 2015.

PASSED, APPROVED, AND ADOPTED BY THE COUNCIL FOR THE TOWN OF KIAWAH ISLAND ON THIS ____ DAY OF _____, 2014.

Mayor Charles R. Lipuma

Petra S. Reynolds, Town Clerk

First Reading: May 6, 2014

Second Reading: June 4, 2014

Exhibit A

TOWN OF KIAWAH ISLAND
FY14-15 Budget Explanation of Material Changes

Totals

The 2014-2015 Budget for the Town of Kiawah Island has some material changes from previous years. One of the major changes staff is proposing is to establish a Arts and Cultural Events Fund. The purpose of this fund is to ensure full compliance by the Town on State mandated criteria for use of SATAX funds. This has been discussed at the SATAX Committee meeting held last week and the committee is supportive of the proposed change. This budget will maximize our SATAX funding, ensure Town compliance and provide funding for tourist related events.

Arts and Cultural Events Fund

The State Accommodation Tax Committee and Town Staff recommend the inclusion in this fund for the costs for performances provided by the Arts Council.

In an effort to ensure the Town's position for the use of SATAX, certain expenditures incurred in the Local ATAX Fund and Hospitality Tax Fund in past years, that are specifically allowed to be reimbursed by SATAX, were recommended by the SATAX Committee to be funded from SATAX. The amounts remaining in the Local ATAX and Hospitality Tax Fund, that were used to pay the items now being paid through SATAX, would be transferred to the Arts and Cultural Events Fund for the events identified on the budget worksheet.

Building Permit Fees Revenue

Revenues are anticipated to increase as building and renovation continues. The Town budgeted 600K in 2013-14 year and expects to increase that to this amount in 2014-2015:

\$ 900,000

Permits, Inspections and Plan Review Expenditures

The costs are directly related to the above revenue. The Town in 2013-14 contracted with Safebuilt to provide the expertise for plan review and inspections. Safebuilt also provides the software to generate. The Town budgeted @ 350K in 2013-14 in expenditures, and anticipates costs for 2014-2015 of:

\$ 585,000

Computer Software Repair and Maintenance Expenditures

Town staff is requesting to add some additional software that will not only handle the existing financial functions and also handle the permitting, inspection and plan review. This system will be fully integrated to insure compliance with all accounting standards. It will integrate the multiple financial systems, including the court, general ledger, payroll and payables into one centralized system. This system will provide a connection to the Town's GIS system which will assist permitting, plan review and inspections. The anticipated cost increase for this year is:

\$ 123,000

Salaries and cost of Salaries Expenditures

The increases in salaries and their costs are composed of two major changes. In the 2013-14 year the Town annexed the Freshfields property. This created the need to add additional deputies to ensure safety for the shopping area. The Town has budgeted to add two to three full time deputies to meet these needs. The deputies are paid from two of the Town's funds.

	2013-14 Budget	2014-15 Budget	Change	
General Fund	\$ 91,000	\$ 147,000	\$ 56,000	
State Accommodation Tax Fund	\$ 239,000	\$ 452,000	\$ 213,000	
	<u>\$ 330,000</u>	<u>\$ 599,000</u>	<u>\$ 269,000</u>	\$ 599,000

In addition to budgeting for all existing employees and their normal costs, the Town is requesting the addition of a receptionist because of the high volume and activity at the front desk. This will allow the current receptionist/permit tech to spend her time doing building permits, contractor licenses, scheduling inspections and plan reviews and other related items. The net change to the salary line is

\$ 32,130

Depiction by fund of movement of transactions (funding for 2013-2014 in Red, proposed funding for 2014-2015 in Blue)

<u>General Fund</u>	<u>SATAX Fund</u>	<u>LATAX Fund</u>	<u>Hospitality Tax Fund</u>
<p>Arts Council Events Funded by GF</p>	<p>Funded some cultural events</p>	<p>All of Beach Patrol Funded</p>	<p>Sent funds to new Arts Fund</p>
<p>Funding for Arts Council set to new Fund</p>	<p>Lower level of deputies funded</p>	<p>Sent funds to new Arts Fund</p>	
	<p>Higher level of Deputy funded based on Annexation</p>		
	<p>Part of Beach Patrol Funded</p>		

Arts and Cultural Events Fund

Arts Council Events Paid
Fund Transfer from General Fund
Cultural events previously in SATAX
Funding from LATAX for Cultural events
Funding from Hospitality for Cultural events

TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET

	2014 - 2015 Budget										Total Funds Budget	
	General Fund Budget	State Account Tax Fund Budget	County Account Tax Fund Budget	Local Account Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events				
Revenues:												
Accommodations tax	\$ 104,473	\$ 1,484,991	\$ 275,000	\$ 775,000		\$ 430,000						\$ 2,639,464
Hospitality Tax	\$ 30,000											\$ 430,000
Aid to subdivisions	\$ 4,000											\$ 4,000
Permit Fees	\$ 1,750,000											\$ 1,750,000
Business license revenue	\$ 900,000											\$ 900,000
Building permits	\$ 72,600											\$ 72,600
Lease revenue - KICA	\$ 450,000											\$ 450,000
Local option sales tax	\$ 350,000											\$ 350,000
Franchise fee - electric	\$ 107,500											\$ 107,500
Franchise fee - beach	\$ 135,000											\$ 135,000
Franchise fee - Comcast / AT&T	\$ 15,000											\$ 15,000
Fines & forfeitures	\$ 100,000		\$ 7,500	\$ 30,000		\$ 15,000	\$ 1,500					\$ 16,500
Interest revenue	\$ 330,000											\$ 330,000
Solid Waste Collections	\$ 2,000				\$ 45,000							\$ 47,000
Beverage Tax / Permits	\$ 12,000											\$ 12,000
Merchants Plaza revenue												
Miscellaneous revenue												
Total revenue	\$ 4,362,573	\$ 1,484,991	\$ 282,500	\$ 805,000	\$ 45,000	\$ 445,000	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 7,426,564

Expenditures:

Salary and Benefits	\$ 1,328,345											\$ 1,328,345
Administration	\$ 110,300	452,000										\$ 562,300
Wildlife	\$ 59,700			35,000								\$ 94,700
Public Safety	\$ 35,600			116,000			1,500					\$ 153,100
Building Grounds and Operations	\$ 254,750		43,600	-		63,500						\$ 361,850
Environmental Services	\$ 804,500		50,000	33,750								\$ 888,250
Planning and Zoning	\$ 13,000											\$ 13,000
Permits, Inspections and Plan Review	\$ 585,000					12,000						\$ 597,000
Advertising	\$ 12,000											\$ 12,000
Consulting	\$ 60,000											\$ 60,000
Landscaping	\$ 9,000					140,000						\$ 149,000
Finance	\$ 155,500											\$ 155,500
Information Technology	\$ 204,089											\$ 204,089
Contributions	\$ 200,000											\$ 200,000
Arts Council	\$ -	1,174,839								118,000		\$ 1,292,839
Tourism Related Costs	\$ -									260,000		\$ 260,000
Total Expenditures	\$ 3,831,784	\$ 1,626,839	\$ 93,600	\$ 184,750	\$ -	\$ 215,500	\$ 1,500	\$ -	\$ -	\$ 378,000	\$ -	\$ 6,331,973
	\$ 530,789	\$ (141,848)	\$ 188,900	\$ 620,250	\$ 45,000	\$ 229,500	\$ -	\$ -	\$ -	\$ (378,000)	\$ -	\$ 1,094,591

**TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGETED FUND BALANCE**

	2014 - 2015 Budget										Total Funds
	General Fund Budget	State Accom Tax Fund Budget	County Accom Tax Fund Budget	Local Accom Tax Fund Budget	Beverage Tax Fund Budget	Hospitality Tax Fund Budget	Victims Assist Fund Budget	Arts and Cultural Events			
Fund Balance - 6/30/2013 Audited	\$ 9,133,817	\$ 332,324	\$ 1,036,160	\$ 3,166,502	\$ 77,174	\$ 1,769,139	\$ 15,317	\$ -	\$ -	\$ 15,530,433	
Fund transfer to Capital Fund 7/1/2013	(100,000)	-	(150,000)	(200,000)	(30,000)	(30,000)	-	-	-	(510,000)	
Budgeted Increase (decrease) Fund Balance	586,230	(99,526)	156,950	287,640	30,000	49,500	200	-	-	1,010,994	
Projected 6/30/2014 Fund Balance	9,620,047	232,798	1,043,110	3,254,142	77,174	1,788,639	15,517	-	-	16,031,427	
Fund Transfer to Arts and Cultural Fund	(118,000)	-	-	(160,000)	-	(100,000)	-	378,000	-	-	
Fund transfer to Capital Fund	(100,000)	-	(80,000)	(210,000)	(45,000)	(70,000)	-	-	-	(505,000)	
Budgeted Increase (decrease) Fund Balance	530,789	(141,848)	188,900	620,250	45,000	229,500	-	(378,000)	-	1,094,591	
Projected Fund Balance 6/30/2015	\$ 9,932,836	\$ 90,950	\$ 1,152,010	\$ 3,504,392	\$ 77,174	\$ 1,848,139	\$ 15,517	\$ -	\$ -	\$ 16,621,018	

Detailed Budget Schedules

TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET
GENERAL FUND

	Annualized 2013/2014	2013-2014 Budget Amended	2014-2015 Budget	Change Annualized / Proposed	Variance %	Variance Analysis
Revenues:						
State accommodations tax	\$ 106,544	\$ 87,000	\$ 104,473	\$ 17,473	20.1%	Annexation of Freshfields
Aid to subdivisions	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%	
Permit Fees	\$ 7,400	\$ 4,000	\$ 4,000	\$ -	0.0%	
Business license revenue	\$ 1,700,000	\$ 1,700,000	\$ 1,750,000	\$ 50,000	2.9%	Annexation of Freshfields
Building permits	\$ 619,280	\$ 600,000	\$ 900,000	\$ 300,000	50.0%	Growth in Permitting
Lease revenue - KICA	\$ 72,600	\$ 72,600	\$ 72,600	\$ -	0.0%	
Local option sales tax	\$ 350,000	\$ 400,000	\$ 450,000	\$ 50,000	12.5%	Annexation of Freshfields
Franchise fee - electric	\$ 337,724	\$ 415,000	\$ 350,000	\$ (65,000)	-15.7%	Based on actual fees collected in 2014
Franchise fee - beach	\$ 107,500	\$ 107,500	\$ 107,500	\$ -	0.0%	
Franchise fee - Comcast / AT&T	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	0.0%	
Fines & forfeitures	\$ 14,882	\$ 12,000	\$ 15,000	\$ 3,000	25.0%	
Interest revenue	\$ 100,000	\$ 125,000	\$ 100,000	\$ (25,000)	-20.0%	
Solid Waste Collections	\$ 326,779	\$ 325,000	\$ 330,000	\$ 5,000	1.5%	
Merchants Plaza revenue	\$ 200	\$ 5,000	\$ 2,000	\$ (3,000)	-60.0%	
Miscellaneous revenue	\$ 9,711	\$ 12,000	\$ 12,000	\$ -	0.0%	
Total revenue	\$ 3,917,621	\$ 4,030,100	\$ 4,362,573	\$ 332,473	8.2%	

Expenditures:

Salaries-regular employees (current)	\$ 806,983	\$ 797,870	\$ 830,000	\$ 32,130	4.0%	
Salaries-deputies	\$ 82,000	\$ 91,000	\$ 147,000	\$ 56,000	61.5%	Annexation of Freshfields
Salaries-temporary	\$ 32,842	\$ 25,000	\$ 25,000	\$ -	0.0%	
Group insurance (employees): Medical	\$ 121,000	\$ 118,200	\$ 125,000	\$ 6,800	5.8%	
Payroll taxes: FICA / Medicare	\$ 64,947	\$ 70,000	\$ 76,245	\$ 6,245	8.9%	Annexation of Freshfields
Retirement contributions	\$ 92,425	\$ 95,000	\$ 100,100	\$ 5,100	5.4%	Annexation of Freshfields
Unemployment compensation	\$ 104	\$ 2,900	\$ 2,500	\$ (400)	-13.8%	
Workers' comp	\$ 18,585	\$ 23,000	\$ 20,000	\$ (3,000)	-13.0%	
Deferred compensation match	\$ 2,000	\$ 5,000	\$ 2,500	\$ (2,500)	-50.0%	
Advertising	\$ 8,297	\$ 9,500	\$ 12,000	\$ 2,500	26.3%	
Attorneys	\$ 19,621	\$ 20,000	\$ 20,000	\$ -	0.0%	
Auditing	\$ 38,195	\$ 31,250	\$ 35,000	\$ 3,750	12.0%	
Bank charges	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.0%	
Books and periodicals	\$ 1,000	\$ 1,500	\$ 1,800	\$ 300	20.0%	
Cleaning services - Custodial	\$ 22,379	\$ 28,000	\$ 25,000	\$ (3,000)	-10.7%	
Communications						
Telephone-mobile	\$ 9,000	\$ 9,000	\$ 10,000	\$ 1,000	11.1%	
Code Red Services	\$ 1,633	\$ 7,000	\$ 1,500	\$ (5,500)	-78.6%	
Radios	\$ 6,500	\$ 5,000	\$ 7,500	\$ 2,500	50.0%	Annexation of Freshfields
Regular service (phone)	\$ 16,278	\$ 13,000	\$ 15,000	\$ 2,000	15.4%	
Security systems	\$ 716	\$ 1,000	\$ 1,000	\$ -	0.0%	
Computers and software - minor	\$ 1,500	\$ 4,500	\$ 2,000	\$ (2,500)	-55.6%	

TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET
GENERAL FUND

	Annualized 2013/2014	2013-2014 Budget Amended	2014-2015 Budget	Change Annualized / Proposed	Variance %	Variance Analysis
Community Events						
Arts Council	\$ 102,500	\$ 102,500	\$ -	\$ (102,500)	-100.0%	Moved to Arts and Cultural Events Fund
Town Election	\$ -	\$ -	\$ 2,000	\$ 2,000	100.0%	2014 elections
Volunteer Appreciation	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	
Annual Disaster Awareness Day	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	
Community Outreach						
Grants Outreach	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%	
Charity Outreach	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%	
Consultants-professional	\$ 25,500	\$ 56,000	\$ 60,000	\$ 4,000	7.1%	
Electricity	\$ 18,871	\$ 17,500	\$ 17,500	\$ -	0.0%	
Equipment - minor	\$ 4,633	\$ 5,000	\$ 3,000	\$ (2,000)	-40.0%	
Gasoline-vehicles	\$ 9,252	\$ 7,000	\$ 10,000	\$ 3,000	42.9%	
Insurance						
Insurance-auto	\$ 1,873	\$ 2,000	\$ 2,000	\$ -	0.0%	
Insurance-bridge	\$ 4,987	\$ 5,500	\$ 5,500	\$ -	0.0%	
Insurance-building	\$ 4,693	\$ 5,000	\$ 5,500	\$ 500	10.0%	
Insurance-data processing	\$ 304	\$ 750	\$ 750	\$ -	0.0%	
Insurance-general tort	\$ 21,355	\$ 22,000	\$ 25,000	\$ 3,000	13.6%	
Insurance-inland marine	\$ 198	\$ 500	\$ 500	\$ -	0.0%	
Insurance-directors and officers	\$ 20,247	\$ 21,000	\$ 25,000	\$ 4,000	19.0%	
Landscaping-minor	\$ 5,341	\$ 9,000	\$ 9,000	\$ -	0.0%	
Printing and binding						
Town Notes	\$ 3,000	\$ 8,000	\$ 8,000	\$ -	0.0%	Election
Other printing	\$ 9,880	\$ 12,000	\$ 11,000	\$ (1,000)	-8.3%	
Professional Organizations						
Dues	\$ 2,020	\$ 4,450	\$ 4,350	\$ (100)	-2.2%	
Registration fees	\$ 8,875	\$ 14,100	\$ 9,500	\$ (4,600)	-32.6%	
Subscriptions	\$ 1,200	\$ 1,700	\$ 1,900	\$ 200	11.8%	
Purchased services-administrative						
Caterers	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%	
Judges / Jurors	\$ -	\$ 500	\$ 500	\$ 500	10.0%	
Stenographers	\$ 4,500	\$ 5,000	\$ 5,500	\$ 500	10.0%	
Permits, Inspection & Plan Review	\$ 350,000	\$ 350,000	\$ 585,000	\$ 235,000	67.1%	Growth in Permitting
Photography services	\$ -	\$ 750	\$ 1,500	\$ 750	100.0%	
Rentals						
Buildings	\$ -	\$ -	\$ 2,500	\$ 2,500	100.0%	
Office and staff usage	\$ 24,688	\$ 25,000	\$ 25,000	\$ -	0.0%	
Equipment	\$ 33,434	\$ 40,000	\$ 40,000	\$ -	0.0%	
Repairs/maintenance						
Buildings	\$ 13,702	\$ 15,000	\$ 15,000	\$ -	0.0%	
Equipment	\$ 12,076	\$ 8,000	\$ 7,000	\$ (1,000)	-12.5%	
Vehicles	\$ 5,565	\$ 7,000	\$ 7,000	\$ -	0.0%	
Computers - software	\$ 74,035	\$ 81,100	\$ 204,089	\$ 122,989	151.7%	New software for Finance and Permits
Pest control	\$ 2,160	\$ 3,000	\$ 2,000	\$ (1,000)	-33.3%	

TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET
GENERAL FUND

	Annualized 2013/2014	2013-2014 Budget Amended	2014-2015 Budget	Change Annualized / Proposed	Variance %	Variance Analysis
Mosquito Abatement	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%	
Signs and fences (constructed) - minor	\$ 2,438	\$ 8,500	\$ 8,000	\$ (500)	-5.9%	
Solid waste disposal	\$ 802,918	\$ 805,000	\$ 804,500	\$ (500)	-0.1%	
Supplies						
Other Supplies	\$ 12,683	\$ 6,500	\$ 24,500	\$ 18,000	276.9%	Disaster preparation supplies
Office	\$ 12,960	\$ 18,000	\$ 15,000	\$ (3,000)	-16.7%	Elections
Postage	\$ 7,500	\$ 15,000	\$ 10,000	\$ (5,000)	-33.3%	
Uniforms	\$ 3,798	\$ 3,500	\$ 3,800	\$ 300	8.6%	
Turtle Patrol	\$ 1,921	\$ 2,500	\$ 2,500	\$ -	0.0%	
Beach Supplies & Maintenance	\$ 3,394	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%	
Environmental Committee Funding	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%	
Cert Team	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%	
Travel						
Air fare	\$ 4,800	\$ 4,200	\$ 4,000	\$ (200)	-4.8%	
Lodging	\$ 8,000	\$ 8,000	\$ 10,000	\$ 2,000	25.0%	
Meals	\$ 12,109	\$ 8,300	\$ 10,000	\$ 1,700	20.5%	
Mileage	\$ 2,568	\$ 4,550	\$ 4,000	\$ (550)	-12.1%	
Miscellaneous	\$ 750	\$ 750	\$ 750	\$ -	0.0%	
Vehicle Fees to County	\$ 4,000	\$ 4,000	\$ 10,000	\$ 6,000	150.0%	Annexation of Freshfields
Water/sewerage	\$ 6,117	\$ 9,000	\$ 9,000	\$ -	0.0%	
Miscellaneous	\$ 16,343	\$ 10,000	\$ 13,000	\$ 3,000	30.0%	
Total current expenditures	\$ 3,283,193	\$ 3,368,870	\$ 3,756,784	\$ 387,914	11.5%	
NET INCREASE BEFORE TRANSFERS, RESERVES AND CONTINGENCIES	\$ 634,428	\$ 661,230	\$ 605,789	\$ (28,639)	-8.4%	
Contingency funds	\$ -	\$ 75,000	\$ 75,000	\$ -	0.0%	
Total expenditures, transfers, contingencies, and reservation of fund balance	\$ 3,283,193	\$ 3,443,870	\$ 3,831,784	\$ 387,914	11.3%	
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 634,428	\$ 586,230	\$ 530,789	\$ (55,441)	-9.5%	
Fund Balance - 6/30/2013	\$ 9,133,817					
Fund transfer to Capital Fund 7/1/2013	\$ (100,000)					

TOWN OF KIAWAH ISLAND
 FISCAL YEAR 2014-2015 BUDGET
 GENERAL FUND

	Annualized 2013/2014	2013-2014 Budget Amended	2014-2015 Budget	Change Annualized / Proposed	Variance %	Variance Analysis
Projected 6/30/2014 Fund Balance	\$ 9,668,245					
Fund Transfer to Arts and Cultural Fund	\$ (118,000)					
Fund transfer to Capital Fund	\$ (100,000)					
Remaining Fund Balance	<u>\$ 9,450,245</u>					

The General Fund includes the Revenue and Expenditures for the operation of the Town not specifically identified as a revenue and expenditures in one of the other funds.

**TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET
GENERAL FUND**

<u>Departments</u>	<u>Annualized 2013/2014</u>	<u>2013-2014 Budget Amended</u>	<u>2014-2015 Budget</u>
Administration	284,969	325,050	313,300
Finance	247,134	261,550	359,589
Human Resources	1,139,476	1,152,770	1,173,250
Wildlife and Conservation	52,337	59,950	59,700
Court	347	7,250	8,750
Planning and Zoning	4,633	8,750	13,000
Permits, Inspections and Plan Review	350,000	350,000	585,000
Public Safety	164,097	134,800	256,945
Building Grounds and Operation	216,525	233,250	254,750
Arts Council	102,757	102,500	
Environmental Services	717,918	805,000	804,500
Cert	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	3,283,193	3,443,870	3,831,784
Acquisition Cost of Proposed Acquisition of KIU		<u>275,000</u>	
		3,718,870	

Town of Kiawah Island
State Accommodation Tax Applications
FY 2015

Category #	Tab #	Project	Applicant Sponsor	2014 Requested Amount	2014 Funded Amount	Applicant's Request	State Accommodations Tax Committee Recommended	Ways & Means Committee Recommended	Council Approved
4	4	Charleston County Sheriff Deputies	Town of Kiawah Island	\$ 239,000	\$ 239,000	\$ 452,000	\$ 452,000		
4,8	5	Satellite Convention & Visitor Bureau/Sheriffs Office	Town of Kiawah Island	\$ -	\$ -	\$ 75,000	\$ 75,000		
3	6	Landscaping and Water for Landscaping	Town of Kiawah Island	\$ -	\$ -	\$ 68,000	\$ -		
4	7	Beach Debris Removal	Town of Kiawah Island	\$ -	\$ -	\$ 30,000	\$ -		
4	8	Beach Patrol	Town of Kiawah Island	\$ -	\$ -	\$ 194,000	\$ 144,000		
1,2,4,8	9	Public Access Events	TOKI / Kiawah Island Golf Resort						
1,2	9	Summer Concert Series (13 events)	TOKI / Kiawah Island Golf Resort	\$ 39,000	\$ 39,000	\$ 36,000	\$ 36,000		
1,2	9	Night Heron Special Events (48 events)	TOKI / Kiawah Island Golf Resort	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000		
1,2	9	Night Heron Teen Activities (72 events)	TOKI / Kiawah Island Golf Resort	\$ 13,500	\$ 13,500	\$ 10,000	\$ 10,000		
1,2	9	July 4th Weekend Public Events (9 events)	TOKI / Kiawah Island Golf Resort	\$ 57,000	\$ 57,000	\$ 59,500	\$ 59,500		
1,2	9	Nature Center Displays & Environmental Pres	TOKI / Kiawah Island Golf Resort	\$ 20,000	\$ 20,000	\$ 18,000	\$ 18,000		
1,2	9	Easter Activities (30 events)	TOKI / Kiawah Island Golf Resort	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000		
1,2	9	Thanksgiving Week Public Events (6 events)	TOKI / Kiawah Island Golf Resort	\$ 10,000	\$ 10,000	\$ 11,500	\$ 11,500		
1,2	9	Christmas season Public events (6 events)	TOKI / Kiawah Island Golf Resort	\$ 6,000	\$ 6,000	\$ 4,000	\$ 4,000		
1,2	9	Drive-in Movie Weekly (11)	TOKI / Kiawah Island Golf Resort	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000		
1,2	9	Discovery Series (6)	TOKI / Kiawah Island Golf Resort	\$ 5,000	\$ 5,000	\$ 7,000	\$ 7,000		
1,2	9	New Years Eve Programming and Fireworks (2 events)	TOKI / Kiawah Island Golf Resort	\$ 36,500	\$ 36,500	\$ 39,000	\$ 39,000		
1,2	9	Kiawah Island Triathlon	TOKI / Kiawah Island Golf Resort	\$ 20,000	\$ 20,000	\$ 22,000	\$ 22,000		
				\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000		
1,8	10	The Wildside Guest Pocket Guide	KICAKINH	\$ 15,000	\$ 15,000	\$ 15,377	\$ -		
2	11	Charleston Symphony Orchestra Concert	TOKI / Charleston Symph Orch	\$ 25,000	\$ 25,000	\$ 44,000	\$ -		
2	12	9th Annual American Music Celebration	TOKI / Lowcountry Blues Bash	\$ 25,000	\$ 25,000	\$ 25,000	\$ -		
2	13	11th Annual Blues By The Sea	TOKI / Lowcountry Blues Bash	\$ 25,000	\$ 25,000	\$ 25,000	\$ -		
1	14	Tourism Promotions	TOKI/Freshfields Village	\$ -	\$ -	\$ 6,000	\$ 6,000		
2	14	Summer Concert Series	TOKI/Freshfields Village	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000		
2	14	Holiday Festival	TOKI/Freshfields Village	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000		
2	14	Freshfields Easter Festival	TOKI/Freshfields Village	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		
2	14	Farmer's Market	TOKI/Freshfields Village	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000		
2	15	Cinderella	Columbia City Ballet	\$ 53,000	\$ 53,000	\$ 59,000	\$ 59,000		
2	16	2015 Piccolo Spoleto Festival	City of Charleston Office of Cultural Affairs	\$ 15,000	\$ 15,000	\$ 24,000	\$ -		
1,2	17	Jazz Inspired from Kiawah Island	Judy Carmichael/TOKI	\$ 5,000	\$ 5,000	\$ 12,500	\$ -		
2	18	Hooray for Hollywood - a Johnny Mercer Songbook	Brad and Jennifer Moran/TOKI	\$ -	\$ -	\$ 35,100	\$ -		
2	19	Charleston Jazz Orchestra at Kiawah Island	Jazz Artists of Charleston	\$ -	\$ -	\$ 25,000	\$ -		
1,2	20	68th Annual Festival of Houses and Gardens/12th Annual Charleston Antiques Show	Historic Charleston Foundation	\$ -	\$ -	\$ 40,000	\$ -		
				\$ -	\$ -	\$ 5,000	\$ -		
		Last year items without current year requests		\$ 70,000	\$ -	\$ -	\$ -		
		Totals for Year Ending		\$ 892,000	\$ 822,000	\$ 1,548,977	\$ 1,150,000		\$ -

Total Available for Funding 2015

\$ 1,150,000

Total in excess of Funding

\$ 398,977

Recap by Organization

Town of Kiawah Island	\$ 239,000	\$ 239,000	\$ 819,000	\$ 671,000
TOKI / Kiawah Island Golf Resort	\$ 420,000	\$ 420,000	\$ 420,000	\$ 420,000
KICAKINH	\$ 15,000	\$ 15,000	\$ 15,377	-
TOKI / Charleston Symp Orch	\$ 25,000	\$ 25,000	\$ 44,000	-
TOKI / Lowcountry Blues Bash	\$ 50,000	\$ 50,000	\$ 50,000	-
TOKI/Freshfields Village	\$ 53,000	\$ 53,000	\$ 59,000	\$ 59,000
Columbia City Ballet	\$ 15,000	\$ 15,000	\$ 24,000	-
City of Charleston Office of Cultural Affairs	\$ 5,000	\$ 5,000	\$ 12,500	-
Judy Carmichael/TOKI	\$ -	\$ -	\$ 35,100	-
Brad and Jennifer Moranz/TOKI	\$ -	\$ -	\$ 25,000	-
Jazz Artists of Charleston	\$ -	\$ -	\$ 40,000	-
Historic Charleston Foundation	\$ -	\$ -	\$ 5,000	-
Other	\$ 70,000	\$ -	\$ -	\$ -
	\$ 892,000	\$ 822,000	\$ 1,548,977	\$ 1,150,000

NOTE: These line items involves State ATAX revenues. As such, the anticipated applicants must fully account to the Town and satisfy the Town that the applicants funds were approximately expended in accordance with ATAX requirements, and then the Town will disburse the funds accordingly.

TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET

COUNTY ACCOMMODATIONS TAX FUND

ACCOUNTS	Annualized 2013-2014	2013-2014 BUDGET	2014-2015 BUDGET	Change Annualized / Proposed	Variance %
COUNTY ATAX REVENUE	\$ 232,584	\$ 240,000	\$ 275,000	\$ 35,000	14.6%
INTEREST REVENUE	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.0%
TOTAL REVENUES	\$ 240,084	\$ 247,500	\$ 282,500	\$ 35,000	14.1%
CUSTODIAL	\$ 2,943	\$ 5,000	\$ 5,000	\$ -	0.0%
ELECTRICITY	\$ 3,338	\$ 6,000	\$ 6,000	\$ -	0.0%
GASOLINE-VEHICLES	\$ 3,084	\$ 2,000	\$ 2,000	\$ -	0.0%
INSURANCE-AUTO	\$ 2,000	\$ 1,000	\$ 1,000	\$ -	0.0%
INSURANCE-BUILDINGS	\$ 3,000	\$ 1,500	\$ 1,500	\$ -	0.0%
LANDSCAPING-MINOR	\$ 1,199	\$ 2,500	\$ 2,500	\$ -	0.0%
PEST CONTROL	\$ 159	\$ 1,200	\$ 1,200	\$ -	0.0%
REPAIRS/MAINT-BUILD	\$ 2,112	\$ 3,000	\$ 3,000	\$ -	0.0%
SECURITY SYSTEMS	\$ 239	\$ 350	\$ 400	\$ 50	14.3%
SOLID WASTE DISPOSAL	\$ 8,333	\$ 50,000	\$ 50,000	\$ -	0.0%
SUPPLIES-FISH	\$ 7,543	\$ 10,000	\$ 10,000	\$ -	0.0%
TELEPHONE-REGULAR	\$ 6,149	\$ 5,000	\$ 7,500	\$ 2,500	50.0%
WATER/SEWERAGE	\$ 1,822	\$ 3,000	\$ 3,500	\$ 500	16.7%
TOTAL EXPENDITURES	\$ 41,920	\$ 90,550	\$ 93,600	\$ 3,050	3.4%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 198,164	\$ 156,950	\$ 188,900	\$ 31,950	20.4%

Annexation

CATAX - Fund Balance 6/30/2012 \$ 1,036,160

Fund transfer to Capital Fund 7/1/2013 \$ (150,000)

Projected 6/30/2013 Fund Balance \$ 1,084,324

Fund transfer to Capital Fund \$ (80,000)

Remaining Fund Balance \$ 1,004,324

The County Accommodations Tax Fund is a special revenue fund that received the accommodation taxes collected by the County of Charleston that are sent to the Town to be used to attract tourist or pay for infrastructure.

TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET

LOCAL ACCOMMODATIONS TAX FUND

ACCOUNTS	Annualized 2013-2014	2013-2014 BUDGET	2014-2015 BUDGET	Change Annualized / Proposed	Variance %
LOCAL ATAX REVENUE	\$ 761,416	\$ 630,000	\$ 775,000	\$ 145,000	23.0%
INTEREST REVENUE	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
TOTAL REVENUES	\$ 791,416	\$ 660,000	\$ 805,000	\$ 145,000	22.0%
BEACH CONSULTING & REPAIRS	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
BEACH STUDIES & MONITORING	\$ 31,543	\$ 30,000	\$ 30,000	\$ -	0.0%
BEACH/GROUNDS UPKEEP	\$ 33,750	\$ 39,000	\$ 33,750	\$ (5,250)	-13.5%
AERIAL PHOTOGRAPHY	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	-100.0%
REPAIRS/MAINT-ROADS Beach Patrol	\$ 3,732	\$ 50,000	\$ -	\$ (50,000)	-100.0%
TOTAL EXPENDITURES	\$ 221,673	\$ 218,360	\$ 116,000	\$ (102,360)	-46.9%
	\$ 325,698	\$ 372,360	\$ 184,750	\$ (187,610)	-50.4%
NET INCREASE	\$ 465,718	\$ 287,640	\$ 620,250	\$ 332,610	115.6%

Annexation

Partially paid with SATAX

LATAX - Fund Balance 6/30/2013 \$ 3,166,502

Fund transfer to Capital Fund 7/1/2013 \$ (200,000)

Projected 6/30/2014 Fund Balance \$ 3,432,220

Fund Transfer to Arts and Cultural Fund \$ (160,000)

Fund transfer to Capital Fund \$ (210,000)

Remaining Fund Balance \$ 3,062,220

The Local Accommodations Tax Fund is a special revenue fund that receives the accommodation taxes collected by the County of Charleston for the Town, which is sent to the Town to be used to attract tourist or pay for infrastructure.

**TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET**

BEVERAGE PERMITS FUND

ACCOUNTS	Annualized 2013-2014	2013-2014 BUDGET	2014-2015 BUDGET	Change Annualized / Proposed	Variance %
BEVERAGE PERMITS REVENUE	\$ 30,000	\$ 30,000	\$ 45,000	\$ 15,000	50.0%
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL REVENUES	\$ 30,000	\$ 30,000	\$ 45,000	\$ 15,000	50.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0.0%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 30,000	\$ 30,000	\$ 45,000	\$ 15,000	50.0%

Beverage Permits - Fund Balance 6/30/2013 \$ 77,174

Fund transfer to Capital Fund 7/1/2013 \$ (30,000)

Projected 6/30/2014 Fund Balance \$ 77,174

Fund transfer to Capital Fund \$ (45,000)

Remaining Fund Balance \$ 32,174

The Beverage Permit Fund is a special revenue fund that received the alcoholic beverages permit fees collected by the State of South Carolina that are sent to the Town to be used to attract tourist or pay for infrastructure.

TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET

HOSPITALITY TAX FUND

ACCOUNTS	Annualized 2013-2014	2013-2014 BUDGET	2014-2015 BUDGET	Change Annualized / Proposed	Variance %
HOSPITALITY TAX REVENUE	\$ 324,878	\$ 250,000	\$ 430,000	\$ 180,000	72.0%
INTEREST REVENUE	\$ 14,043	\$ 15,000	\$ 15,000	\$ -	0.0%
MISCELLANEOUS					
TOTAL REVENUES	\$ 338,921	\$ 265,000	\$ 445,000	\$ 180,000	67.9%
ELECTRICITY	\$ 1,855	\$ 3,500	\$ 3,500	\$ -	0.0%
CHRISTMAS DECORATIONS	\$ 17,578	\$ 12,000	\$ 12,000	\$ -	0.0%
LANDSCAPING-MINOR	\$ 78,403	\$ 140,000	\$ 140,000	\$ -	0.0%
WATER/SEWERAGE IRRIGATION	\$ 40,745	\$ 60,000	\$ 60,000	\$ -	0.0%
TOTAL EXPENDITURES	\$ 138,582	\$ 215,500	\$ 215,500	\$ -	0.0%
NET INCREASE	\$ 200,339	\$ 49,500	\$ 229,500	\$ 180,000	363.6%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 200,339	\$ 49,500	\$ 229,500	\$ 180,000	363.6%

Annexation

Hospitality - Fund Balance 6/30/2013 \$ 1,769,139

Fund transfer to Capital Fund 7/1/2013 \$ (30,000)

Projected 6/30/2014 Fund Balance \$ 1,939,478

Fund Transfer to Arts and Cultural Fund \$ (100,000)

Fund transfer to Capital Fund \$ (70,000)

Remaining Fund Balance \$ 1,769,478

The Hospitality Tax Fund is a special revenue fund that received the hospitality taxes collected by the Town, based on food and other items, which are used on expenditures to attract tourists or pay for infrastructure.

**TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET**

VICTIMS ASSISTANCE FUND

	Annualized 2013-2014	2013-2014 BUDGET	2014-2015 BUDGET	Change Annualized / Proposed	Variance %
ACCOUNTS					
VICTIMS ASSISTANCE FEES	\$ 509	\$ 2,200	\$ 1,500	\$ (700)	-31.8%
TOTAL REVENUES	\$ 509	\$ 2,200	\$ 1,500	\$ (700)	-31.8%
ASSISTANCE TO VICTIMS	\$ -	\$ 750	\$ 750	\$ -	0.0%
CONTRIBUTION TO VICTIMS PROGRAMS	\$ -	\$ 1,250	\$ 750	\$ (500)	-40.0%
TOTAL EXPENDITURES	\$ -	\$ 2,000	\$ 1,500	\$ (500)	-25.0%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 509	\$ 200	\$ -	\$ (200)	-100.0%

Contingent budget
Reduced amount sent to County

Victims Assistance - Fund Balance 6/30/2013: \$ 15,317

The Town collects with every ticket its officers issue an add on fee required by the State of South Carolina. This fee is to be held in a separate fund and to be used to help victims of crime to pay their court costs.

**TOWN OF KIAWAH ISLAND
FISCAL YEAR 2014-2015 BUDGET**

ARTS AND CULTURAL FUND

	Annualized 2013-2014	2013-2014 BUDGET	2014-2015 BUDGET	Change Annualized / Proposed	Variance %
ACCOUNTS					
TRANSFERS FROM LATAX FUNDS			\$ 160,000	\$ 160,000	100.0%
TRANSFERS FROM HOSPITALITY FUND			\$ 100,000	\$ 100,000	100.0%
TRANSFERS FROM GENERAL FUND			\$ 118,000	\$ 118,000	100.0%
TOTAL REVENUES	\$ -	\$ -	\$ 378,000	\$ 378,000	100.0%
ARTS EVENTS FOR RESIDENTS AND GUESTS			\$ 118,000	\$ 118,000	100.0%
* TOURISM RELATED EVENTS			\$ 260,000	\$ 260,000	100.0%
TOTAL EXPENDITURES	\$ -	\$ -	\$ 378,000	\$ 378,000	100.0%
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	0.0%

Transfer from General Fund
Funded through ATAX

* Recommended to be funded by State Accommodations Tax Committee from Arts and Cultural Events Fund.

Program	Applicant	Amount
The Wildside Guest Pocket Guide	KICA/KINHC	\$ 15,377
Charleston Symphony Orchestra Concert	TOKI/ Charleston Symp Orch	\$ 44,000
9th Annual American Music Celebration	TOKI / Lowcountry Blues Bash	\$ 25,000
11th Annual Blues By The Sea	TOKI / Lowcountry Blues Bash	\$ 25,000
Cinderella	Columbia City Ballet	\$ 24,000
2015 Piccolo Spoleto Festival	City of Charleston Office of Cultural Affairs	\$ 12,500
Jazz Inspired from Kiawah Island	Judy Carmichael/TOKI	\$ 35,100
Hooray for Hollywood - a Johnny Mercer Songbook	Brad and Jennifer Moranz/TOKI	\$ 25,000
Charleston Jazz Orchestra at Kiawah Island	Jazz Artists of Charleston	\$ 40,000
68th Annual Festival of Houses and Gardens/12th Annual Charleston Antiques Show	Historic Charleston Foundation	\$ 5,000
		\$ 250,977

The Arts and Cultural Fund is a fund established by the Town to provide artistic and cultural events to attract tourist and to provide for a positive cultural experience for guest and homeowners.

Five Year Capital Improvement Plan

FY2015 - 2019

	FY 2015	FY2016	FY2017	FY2018	FY2019	5 Year Total
Infrastructure						
Beachwalker Drive	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Kiawah Island Parkway	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Kiawah Island Round -a-Bout	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
Kiawah Island Bike Path	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Disaster Awareness Debris Reduction Site	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
Kiawah Beach -Renourishment	\$ 130,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 530,000
Drainage Maintenance (Beachwalker & Parkway)	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 45,000
Kiawah Road Safety	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500
Kiawah Island Parkway Curbing	\$ 74,000	\$ -	\$ -	\$ -	\$ -	\$ 74,000
Municipal Center Parking Lots	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
	\$ 261,500	\$ 190,000	\$ 225,000	\$ 130,000	\$ 145,000	\$ 951,500
Information Technology						
Cloud	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Laptops and I pads for Code Enf	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 35,000
Cash Collection Hardware	\$ 6,740	\$ -	\$ -	\$ -	\$ -	\$ 6,740
GIS Upgrades	\$ 20,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 30,000
Kiawah Island Website	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000
	\$ 43,740	\$ 7,000	\$ 12,000	\$ 22,000	\$ 12,000	\$ 96,740
Equipment						
Emergency Radios	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Road Counter	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Towcat Trailer	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Wildlife Trailer	\$ 2,260	\$ -	\$ -	\$ -	\$ -	\$ 2,260
	\$ 84,760	\$ -	\$ -	\$ -	\$ -	\$ 84,760
Facilities						
Municipal Center						
Roof, Gutters, Paint	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Municipal Garage	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Generator	\$ 30,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 55,000
HVAC	\$ -	\$ 20,000	\$ -	\$ 15,000	\$ -	\$ 35,000
	\$ 115,000	\$ 20,000	\$ 20,000	\$ 40,000	\$ -	\$ 175,000

